

**COUNTY OF YORK, VIRGINIA**  
General Fund  
Schedule of Revenues and Other Financing Sources - Budget and Actual  
Year Ended June 30, 2002

	<u>Revised budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
General property taxes:			
Real property taxes	\$ 33,610,101	\$ 34,028,458	\$ 418,357
Real and personal property taxes - public service corporation	3,700,000	3,405,522	(294,478)
Personal property taxes	12,390,420	14,134,036	1,743,616
Machinery and tools taxes	1,530,765	1,390,428	(140,337)
Current taxes - boats > 5 tons	25,000	27,620	2,620
Penalties and interest	391,000	635,751	244,751
Total general property taxes	<u>51,647,286</u>	<u>53,621,815</u>	<u>1,974,529</u>
Other local taxes:			
Local sales and use taxes	4,901,100	4,927,003	25,903
Business license taxes	3,205,665	3,315,908	110,243
Consumer utility taxes	-	198,797	198,797
Franchise license taxes	405,000	571,645	166,645
Motor vehicle licenses	1,140,200	1,153,969	13,769
Bank stock taxes	140,000	145,768	5,768
Taxes on recordation and wills	805,000	1,138,693	333,693
Hotel and motel room taxes	1,941,060	1,921,013	(20,047)
Restaurant food taxes	3,018,297	3,076,554	58,257
Emergency telephone service taxes	795,000	765,825	(29,175)
Other	101,000	118,622	17,622
Total other local taxes	<u>16,452,322</u>	<u>17,333,797</u>	<u>881,475</u>
Permits, privilege fees and regulatory licenses:			
Animal licenses	27,000	21,616	(5,384)
Permits and other licenses	627,400	633,914	6,514
Total permits, privilege fees and regulatory licenses	<u>654,400</u>	<u>655,530</u>	<u>1,130</u>
Fines and forfeitures	<u>118,600</u>	<u>220,598</u>	<u>101,998</u>
Revenues from use of money and property:			
Use of money	1,785,000	735,651	(1,049,349)
Use of property	302,000	331,433	29,433
Total revenues from use of money and property	<u>2,087,000</u>	<u>1,067,084</u>	<u>(1,019,916)</u>

	<b><u>Revised budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance favorable (unfavorable)</u></b>
Charges for services:			
Court costs	\$ 110,000	\$ 208,713	\$ 98,713
Charges for Commonwealth's Attorney	4,000	5,550	1,550
Charges for law enforcement and traffic control	12,000	17,311	5,311
Charges for parks and recreation	382,300	359,492	(22,808)
Charges for library	44,000	62,342	18,342
Charges for mosquito control	300	200	(100)
Charges for self insurance	65,555	65,555	-
Charges for other	3,400	1,652	(1,748)
Total charges for services	<u>621,555</u>	<u>720,815</u>	<u>99,260</u>
Miscellaneous:			
Fiscal agent fees	123,860	142,336	18,476
Miscellaneous	<u>134,516</u>	<u>397,575</u>	<u>263,059</u>
Total miscellaneous revenues	<u>258,376</u>	<u>539,911</u>	<u>281,535</u>
Recovered costs:			
Local - Poquoson	123,000	142,511	19,511
Streetlight operations	30,500	58,456	27,956
Library - E-rate funds	<u>-</u>	<u>5,090</u>	<u>5,090</u>
Total recovered costs	<u>153,500</u>	<u>206,057</u>	<u>52,557</u>
Total revenues from local sources	<u>71,993,039</u>	<u>74,365,607</u>	<u>2,372,568</u>
From the Commonwealth of Virginia:			
Non-categorical aid:			
ABC profits	130,000	133,791	3,791
Wine taxes	64,000	97,758	33,758
Mobile home taxes	24,000	24,908	908
Rolling stock taxes	<u>20,000</u>	<u>18,004</u>	<u>(1,996)</u>
Total non-categorical aid	<u>238,000</u>	<u>274,461</u>	<u>36,461</u>
Categorical aid:			
Shared expenses:			
Commonwealth's Attorney	450,671	438,537	(12,134)
Sheriff	2,186,405	2,156,199	(30,206)
Commissioner of the Revenue	191,954	182,513	(9,441)
Treasurer	175,951	173,235	(2,716)
Medical Examiner's fees	160	240	80

(Continued)

**COUNTY OF YORK, VIRGINIA**  
General Fund  
Schedule of Revenues and Other Financing Sources - Budget and Actual, Concluded  
Year Ended June 30, 2002

	<b>Revised budget</b>	<b>Actual</b>	<b>Variance favorable (unfavorable)</b>
Registrar/Electoral Board	\$ 47,000	\$ 49,865	\$ 2,865
Civil Defense	44,000	40,350	(3,650)
Clerk of the Circuit Court	360,527	356,788	(3,739)
Total shared expenses	<u>3,456,668</u>	<u>3,397,727</u>	<u>(58,941)</u>
Other categorical aid:			
Emergency services grants	20,000	20,000	-
Fire and life safety grants	72,265	3,436	(68,829)
Fire program funds	74,545	74,545	-
Two for Life	23,867	23,867	-
Wireless E911 services	301,081	301,081	-
Community services grants	89,400	95,783	6,383
Virginia IDA grant	1,066	4,288	3,222
DARE grant	3,400	-	(3,400)
Emergency home repair	10,000	5,540	(4,460)
Accessibility Rehab Program	5,036	4,445	(591)
Arts Commission	5,000	5,000	-
Library funds	254,743	254,743	-
Litter control	9,531	9,531	-
VJCCA	155,444	155,444	-
Historic Beach Trail	117,500	-	(117,500)
VDOT Rev Sharing	140,000	-	(140,000)
Drug asset money	9,120	9,120	-
Other	100	-	(100)
Total other categorical aid	<u>1,292,098</u>	<u>966,823</u>	<u>(325,275)</u>
Total categorical aid	<u>4,748,766</u>	<u>4,364,550</u>	<u>(384,216)</u>
Total revenues from the Commonwealth of Virginia	<u>4,986,766</u>	<u>4,639,011</u>	<u>(347,755)</u>

	<b><u>Revised budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance favorable (unfavorable)</u></b>
From the Federal Government:			
Payments in lieu of taxes	\$ 3,000	\$ 9,181	\$ 6,181
Categorical aid:			
Victim/Witness grant	94,000	85,019	(8,981)
Domestic Violence grant	30,000	26,981	(3,019)
DMV - Highway Safety Grant	7,500	-	(7,500)
DMV - Safety Town	-	1,226	1,226
FEMA-Hazard mitigation grant	-	35,494	35,494
Family Self Sufficiency Coordinator Funding	-	26,132	26,132
Central Service Administration	-	84,566	84,566
Bulletproof Vest Partnership Program	5,129	414	(4,715)
Bureau of Justice Assistance Grant	58,859	58,859	-
Public Safety Partnership & Community Policing Grants	150,000	133,633	(16,367)
Drug asset money	194	194	-
Total categorical aid	<u>345,682</u>	<u>452,518</u>	<u>106,836</u>
Total revenues from the Federal Government	<u>348,682</u>	<u>461,699</u>	<u>113,017</u>
Other financing sources:			
Proceeds from capital lease	-	65,560	65,560
Operating transfers in	35,000	30,000	(5,000)
Transfers in from component unit	<u>1,165,232</u>	<u>1,807,982</u>	<u>642,750</u>
Total other financing sources	<u>1,200,232</u>	<u>1,903,542</u>	<u>703,310</u>
Total revenues and other financing sources	<u>\$ 78,528,719</u>	<u>\$ 81,369,859</u>	<u>\$ 2,841,140</u>